

Lougheed, Bennett, McLaws & Co.
CALGARY, ALTA.

BARRISTERS, SOLICITORS AND NOTARIES
 Solicitors for:

The Bank of Montreal, The Canadian Bank of Commerce, The Merchants Bank of Canada, The Royal Bank of Canada, The Canada Life Insurance Company, The Great-West Life Insurance Co., The Hudson's Bay Co., The Massey-Harris Co., Limited.

ESTABLISHED 1882
Henderson, Reid, Gibson & Co.
CHARTERED ACCOUNTANTS

WINNIPEG ... 508-9 Electric Railway Chambers
 W. A. Henderson & Co.
 LETHBRIDGE, ALTA. ... Acadia Block
 MEDICINE HAT, ALTA. ... 402 Huckvale Block
 W. A. HENDERSON A. E. GIBSON J. D. REID BASIL JONES

JENKINS & HARDY
ASSIGNEES

Chartered Accountants **Trustees**
 15½ TORONTO STREET ... TORONTO
 52 CANADA LIFE BUILDING MONTREAL

W. J. BOWSER, K.C. R. L. REID, K.C. D. S. WALLBRIDGE
 A. H. DOUGLAS J. G. GIBSON

**Bowser, Reid, Wallbridge,
 Douglas & Gibson**

BARRISTERS, SOLICITORS, ETC.
 Solicitors for Bank of British North America

Yorkshire Building, 525 Seymour St., Vancouver, B.C.

F. C. S. TURNER WILLIAM GRAY JAMES GRANT
F. C. S. TURNER & CO.

Chartered Accountants

Successors to

LAING & TURNER

Trust & Loan Building,
WINNIPEG

McCallum Hill Building,
REGINA

J. EDWARD CALDWELL WALTER MILLS, K.C.
CALDWELL, MILLS & COMPANY

Barristers, Solicitors, etc.
 MOOSE JAW, SASK.

Solicitors for The Home Bank, The Moose Jaw Securities, Limited, The Amortization Mortgage Company, Canadian Northern Railway, Metropolitan Life Insurance Company, Dominion Life Assurance Company, Canada National Fire Insurance Company, R. G. Dun & Co., Beaver Lumber Company, Limited, Gordon, Ironside & Pares, Ltd., etc.

D. A. Pender, Cooper, Slasor & Co.

CHARTERED ACCOUNTANTS

402 GREAT WEST PERMANENT BUILDING
WINNIPEG

CLARKSON, GORDON & DILWORTH

CHARTERED ACCOUNTANTS, TRUSTEES, RECEIVERS, LIQUIDATORS
 Merchants Bank Building, 15 Wellington Street West, TORONTO

E. R. C. Clarkson,
 H. D. Lockhart Gordon.

G. T. Clarkson,
 R. J. Dilworth.

Established 1864

RONALD, GRIGGS & CO.

AND

RONALD, MERRETT, GRIGGS & CO.

Chartered Accountants Auditors Trustees Liquidators

Winnipeg Saskatoon Moose Jaw London, Eng.

Charles D. Corbould

CHARTERED ACCOUNTANT AND AUDITOR

ONTARIO AND MANITOBA

806 Sterling Bank Bldg. ... Winnipeg

Correspondents at Toronto, London, Eng., Vancouver

Rutherford Williamson & Co.

Chartered Accountants

Trustees and Liquidators

86 Adelaide Street East, Toronto

CORRESPONDENTS AT
 Halifax St. John, N.B.

Cable Address—"WILLCO."
 Winnipeg Vancouver

A. A. M. DALE

CHARTERED ACCOUNTANT

WEYBURN SASK.

COLLECTIONS
R. G. DUN & CO.

ESTABLISHED 1841

Dominion Bank Building, Toronto, Canada

EDWARDS, MORGAN & CO.

CHARTERED ACCOUNTANTS

Imperial Life Building, 20 Victoria Street	....	TORONTO, Ont.
617 Herald Building, First Street West	....	CALGARY, Alta.
710 London Building, Pender St. W.	....	VANCOUVER, B.C.
710 Electric Railway Chambers, Notre Dame Avenue	....	WINNIPEG, Man.
201 Royal Trust Building, St. James Street	....	MONTREAL, Que.
George Edwards, F.C.A.	Arthur H. Edwards, F.C.A.	
W. Pomeroy Morgan	W. H. Thompson	H. Percival Edwards
Osborne W. Borrett	Chas. E. White	

L. COFFEE & CO.

GRAIN MERCHANTS

THOMAS FLYNN Established 1845

Board of Trade Building,
 Toronto, Ontario